

BENJAMIN J. CAYETANO
GOVERNOR

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
JUN 28 8 04 AM '99



RAYMOND H. SATO

COMPTROLLER

MARY PATRICIA WATERHOUSE
DEPUTY COMPTROLLER

**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES**

P. O. BOX 119
HONOLULU, HAWAII 96810-0119

JUN 23 1999

COMPTROLLER'S MEMORANDUM NO. 1999-20

TO: Heads of Departments

SUBJECT: Submission of Time Sheets (State Accounting Form D-55)

During the course of our pre-audit review of various departments' payroll change schedules and the related time sheets (SAForm D-55), it is evident that certain programs are not submitting time sheets for overtime and other fringe payments within the thirty days required by the various collective bargaining agreements. While delays may occur for those offices located on the outer islands, payment of amounts due on those time sheets should be submitted for inclusion in the second pay check following the pay period wherein the amounts were earned. Delays due to late submittal by employees who earned the overtime and other fringe payments should be addressed by the respective supervisor responsible for approving the employees' time sheets.

We have also noticed that there are delays in the submission of hourly employees' time sheets. Because hourly employees are paid after the fact (second payday following the pay period in which the wages were earned), every attempt should be made to compensate the hourly employees as promptly as possible. Supervisors should be reminded that time sheets should be reviewed, approved, and submitted within two working days.

A handwritten signature in black ink, appearing to read "Raymond H. Sato".
RAYMOND H. SATO
State Comptroller